

UTAH

Law	Title 59, Chapter 13, Motor and Special Fuel Tax Act; Chapter 7 (income tax)
Definitions	Fuels: any gas, liquid, solid, mixture or other energy source used to generate power. Clean fuel: includes propane, compressed natural gas, electricity, and any motor or special fuel that meets clean fuel vehicle standards under the Clean Air Amendments (all these fuels are known in the statute as special fuels). Motor fuel: fuel commonly known or sold as gasoline or gasohol. Special fuel: includes fuels not conveniently measurable on a gallonage basis. [Sec. 59-13-102]
Tax Rate	24.5¢ per gallon for all motor fuels, but 3.9¢ per gallon for gasohol, propane, CNG, electricity and other clean fuels as defined. [Sec. 59-13-201]
Tax Breaks	None.
Exemptions	No tax imposed on clean fuels, motor fuel or components of motor fuel sold and used and distilled from coal, oil shale, rock asphalt, bituminous sand, or solid hydrocarbons. [Sec. 59-13-201] Refund of tax available for motor fuel used for operating stationary farm engines and farm machinery for nonhighway agricultural uses. Tax is refundable as a credit on state income tax return or corporate franchise tax return. [Sec. 59-13-202]
Gasohol	If a solid hydrocarbon product exempt from tax is blended into gasoline or produces gasohol, the final product is exempt to the extent the tax-exempt hydrocarbon material is included in the final blended product. [Rule R865-13-9G]
Special Provisions	A special fuels exemption certificate is required for those purchasing clean fuels tax-exempt. Fee charged for certificate. [Sec. 59-13-304]
Income Tax	Credit available through 12/31/01 against the cost of purchasing or converting vehicles to cleaner burning fuels, such as CNG, electricity, propane, or other

fuels that allow the state to meet clean air standards. One-time credit equal to 20% up to a maximum \$500 per vehicle of the cost of a new motor vehicle being registered in Utah and powered by propane, compressed natural gas or electricity, or other fuels meeting clean fuel standards. Credit for conversion equals 20% up to a maximum \$400 for equipment to convert. Beginning with taxable year 1997, credits are available only after certain standards have been met, such as demonstrated reduced emissions as a result of conversion. No carryforward. [Sec. 59-7-605]